## TRAMSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office

February 28, 1997 LB 104

SENATOR CHAMBERS: The way this amendment is drafted, there are those who could recapture this money, let's say they were willing to go through all the steps that the amendment says, there are those who could recapture the money, but others similarly situated, except they are not entitled to the homestead exemption, who could not recapture the money?

SENATOR HILGERT: Well, that's correct, and also, but I would disagree with you about some being able to recapture the money because they would have to produce the paperwork, they'd have to send postage. So really in order to recapture the money, they would have to spend money to recapture it.

SENATOR CHAMBERS: I thank you for pointing that out, and maybe they might have to take a taxicab if they are older and infirm and may not have a car, so it could conceivably cost some people more to try to get it than what they'd be getting back?

SENATOR HILGERT: Conceivably, that's true.

SENATOR CHAMBERS: Thank you, Senator Hilgert. Members of the Legislature, here's what else I will say. Do you remember when Senator Suttle offered her amendment and some of the big shots got upset and said it would be unconstitutional because you are allowing some people to have to pay this amount, whereas others are not going to have to pay it, or whatever they said. the same argument that you would have to make against Senator Abboud's amendment, as well-intentioned as it is. affected class would consist of telephone owners. Some people in that class are going to be exempted out and will not have to pay the tax. Yet you cannot show that the ones who are exempted out are in a worse financial state than those who are going to have to pay the money and cannot get the refund. A renter may be in worse condition than a homeowner who will get the homestead exemption. So if you just place the renter next to the homestead exemption qualifier, the one who can get this refund may be better off financially than the renter who cannot get it. But that amendment is not before us. The reason I say it is a step in the right direction is because of what it recognized in terms of the problems that are created by LB 104. When you get a bad, immoral idea, you cannot make it right. Who